

## UNITED STATES TAX COURT

PA

PATIENTS MUTUAL ASSISTANCE	)	
COLLECTIVE CORPORATION d.b.a.	)	
HARBORSIDE HEALTH CENTER,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 14776-14
	)	
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

## DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there are deficiencies in income tax due from petitioner as follows:

<u>Fiscal</u>		
<u>Year</u>	<u>Deficiency</u>	<u>Addition to Tax/Penalty</u>
<u>Ended</u>		<u>I.R.C. § 6662 (a)</u>
07/31/11	\$2,948,096.00	-0-
07/31/12	\$1,439,149.00	-0-

(Signed) Mark V. Holmes  
Judge

Entered: OCT 17 2019

\* \* \* \* \*

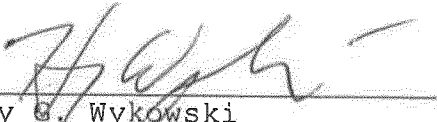
It is hereby stipulated that the Court may enter the foregoing decision in this case.

SERVED Oct 17 2019

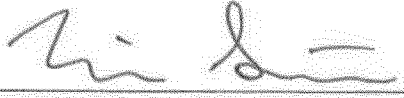
It is further stipulated that interest will accrue and be assessed as provided by law on the deficiencies due from petitioner.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiencies (plus statutory interest) until the decision of the Tax Court becomes final.

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Date:

10/11/19

Date:

10/11/2019